## What is claimed is:

- 1. A positive resist composition comprising:
- (A) a resin comprising a repeating unit represented by the following formula (Ia) and a repeating unit represented by the following formula (Ib), which increases the solubility in an alkali developing solution by the action of an acid:
- (B) a compound represented by the following formula (I), (II) or (III):

wherein  $\text{Ra}_1$  each independently represents a hydrogen atom or an alkyl group, and A each independently represents a linkage group,

 $$\rm Ra_{11}$$  represents an alkyl group containing 1 to 4 carbon atoms, Z represents an atom group forming an alicyclic hydrocarbon group together with the carbon atom,

 $Ra_{12}$  to  $Ra_{14}$  each independently represents a hydrocarbon group, with the proviso that at least one among  $Ra_{12}$ ,  $Ra_{13}$  and  $Ra_{14}$  represents an alicyclic hydrocarbon group:

wherein  $R_1$  to  $R_3$ , which may be the same or different, each represents a hydrogen atom, an alkyl group, an alkenyl group, an aryl group or an alkoxy group,

 $R_4$  and  $R_5$ , which may be the same or different, each represent a hydrogen atom, a cyano group, an alkyl group, an aryl group or an alkoxy group,

 $Y_1$  and  $Y_2$ , which may be the same or different, each represents an alkyl group, an aryl group, an aralkyl group or a hetero atom-containing aromatic group,

n represents an integer of 1 to 4, and with the proviso that when n is 2 or more, a plurality of  $R_1s$  may be the same or different and a plurality of  $R_2s$  may also be the same or different, any two or more among  $R_1$  to  $R_3$ ,  $R_4$ ,  $R_5$ ,  $Y_1$  and  $Y_2$  may be bonded with each other to form a cyclic structure,

two or more of structures represented by formula (I) or (II) may be present by being bonded to each other via one or more of a linkage group at any sites of  $R_1s$ ,  $R_2s$ ,  $R_3s$ ,  $R_4s$ ,  $R_5s$ ,  $Y_1s$  and  $Y_2s$ ,

X represents a non-nucleophilic anion:

$$Ar \xrightarrow{Q} Y_{3} X^{-}$$

$$R_{6} R_{7}$$

$$(III)$$

wherein Ar represents an aryl group or a hetero atom-containing aromatic group,

 $R_6$  represents a hydrogen atom, a cyano group, an alkyl group or an aryl group,

R<sub>7</sub> represents an alkyl group or an aryl group,

 $Y_3$  and  $Y_4$ , which may be the same or different, each represents an alkyl group, an aryl group, an aralkyl group or a hetero atom-containing aromatic group, or  $Y_3$  and  $Y_4$  may be bonded with each other to form a ring,

Ar and at least either  $Y_3$  or  $Y_4$  may be bonded with each other to form a ring,

Ar and  $R_6$  may be bonded with each other to form a ring, or two or more of structures represented by formula (III) may be present by being bonded to each other via one or more of a linkage group at Ar sites, either  $R_6$  or  $R_7$  sites, or either  $Y_3$  or  $Y_4$  sites, and

X represents a non-nucleophilic anion.

2. The composition according to claim 1, wherein the compound (B) represented by formula (III) is a compound represented by the following formula (IV):

$$R_{9}$$
 $R_{10}$ 
 $R_{11}$ 
 $R_{12}$ 
 $R_{11}$ 
 $R_{12}$ 
 $R_{11}$ 
 $R_{12}$ 
 $R_{12}$ 
 $R_{13}$ 
 $R_{14}$ 
 $R_{15}$ 
 $R_{15}$ 

wherein  $R_8$  to  $R_{12}$ , which may be the same or different, each represents a hydrogen atom, a nitro group, a halogen atom, an alkyl group, an alkoxy group, an alkyloxycarbonyl group, an aryl group or an acylamino group, with the proviso that at least two of  $R_8$  to  $R_{12}$  may be bonded with each other to form a ring structure,

 $$R_{13}$$  represents a hydrogen atom, a cyano group, an alkyl group or an aryl group,

 $R_{14}$  represents an alkyl group or an aryl group,

 $Y_5$  and  $Y_6$ , which may be the same or different, each represents an alkyl group, an aryl group, an aralkyl group or a hetero atom-containing aromatic group, or  $Y_5$  and  $Y_6$  may be bonded with each other to form a ring, or at least one of  $R_8$  to  $R_{12}$  and at least either  $Y_5$  or  $Y_6$  may be bonded with each other to form a ring, or at least one of  $R_8$  to  $R_{12}$  may be bonded with  $R_{13}$  to form a ring,

two or more of structures represented by formula (IV) may be present by being bonded to each other via one or more of a linkage group at any sites of  $R_8s$  to  $R_{14}s$  or at either  $Y_5$  sites or  $Y_6$  sites, and

- X represents a non-nucleophilic anion.
- 3. The composition according to claim 1, further comprising (C) a fluorine-based and/or silicon-based surfactant.
- 4. The composition according to claim 1, further comprising (D) an organic basic compound.
- 5. The composition according to claim 1, wherein the component (B) includes: at least one of the compounds represented by the formulae (I) and (II); and the compound represented by the formula (III).
- 6. The composition according to claim 1, wherein the amount of the repeating unit represented by the formula (Ia) and the repeating unit represented by the formula (Ib) is from 30 to 70 mole % based on the component (a).
- 7. The composition according to claim 1, wherein the content of the compound represented by the formula (I) or (II) is from 0.1 to 20 % by weight based on a solids contents in the composition.

- 8. A method for forming a pattern, which comprises forming a resist film comprising the composition described in claim 1, exposing the resist film upon irradiation with the actinic rays or a radiation, and subsequently developing the resist film.
- 9. The method for forming a pattern according to claim 8, wherein the compound (B) represented by formula (III) is a compound represented by the following formula (IV):

$$R_{9}$$
 $R_{10}$ 
 $R_{13}$ 
 $R_{14}$ 
 $R_{12}$ 
 $R_{11}$ 
 $R_{12}$ 
 $R_{11}$ 
 $R_{12}$ 
 $R_{12}$ 

wherein  $R_8$  to  $R_{12}$ , which may be the same or different, each represents a hydrogen atom, a nitro group, a halogen atom, an alkyl group, an alkoxy group, an alkyloxycarbonyl group, an aryl group or an acylamino group, with the proviso that at least two of  $R_8$  to  $R_{12}$  may be bonded with each other to form a ring structure,

 $R_{13}$  represents a hydrogen atom, a cyano group, an alkyl group or an aryl group,

 $R_{14}$  represents an alkyl group or an aryl group,

 $Y_5$  and  $Y_6$ , which may be the same or different, each represents an alkyl group, an aryl group, an aralkyl group or

a hetero atom-containing aromatic group, or  $Y_5$  and  $Y_6$  may be bonded with each other to form a ring, or at least one of  $R_8$  to  $R_{12}$  and at least either  $Y_5$  or  $Y_6$  may be bonded with each other to form a ring, or at least one of  $R_8$  to  $R_{12}$  may be bonded with  $R_{13}$  to form a ring,

two or more of structures represented by formula (IV) may be present by being bonded to each other via one or more of a linkage group at any sites of  $R_8s$  to  $R_{14}s$  or at either  $Y_5$  sites or  $Y_6$  sites, and

X represents a non-nucleophilic anion.

- 10. The method for forming a pattern according to claim 8, wherein the composition further comprises (C) a fluorine-based and/or silicon-based surfactant.
- 11. The method for forming a pattern according to claim 8, wherein the composition further comprises (D) an organic basic compound.
- 12. The method for forming a pattern according to claim 8, wherein the component (B) includes: at least one of the compounds represented by the formulae (I) and (II); and the compound represented by the formula (III).

- 13. The method for forming a pattern according to claim 8, wherein the amount of the repeating unit represented by the formula (Ia) and the repeating unit represented by the formula (Ib) is from 30 to 70 mole % based on the component (a).
- 14. The method for forming a pattern according to claim 8, wherein the content of the compound represented by the formula (I) or (II) is from 0.1 to 20 % by weight based on a solids contents in the composition.